



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

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June 2, 2010

Mr. Richard T. Bradley, President
Board of Public Service
1200 Market Street, Room 301
St. Louis, MO 63103

RE: Payroll Distribution (Project #2010-51)

Dear Mr. Bradley:

We have conducted a payroll distribution of the Board of Public Service Department (#900), for the pay period ending May 8, 2010. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on May 13, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Cc: Amy Williams, Payroll Manager, Office of the Comptroller